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**SELECTED ASPECTS IN BUILDING A PENSION MAINTENANCE SCHEME
FOR EX-SERVICEMEN IN UKRAINE**

The article discusses historical aspects in building a system of pension provision for military servicemen representing a specific social institution which in modern realia is of critical importance in addressing the issues of national security of Ukraine. A retrospective analysis of the historical genesis of the military retirement system demonstrates that the government efforts to ensure social protection of ex-servicemen have laid a solid foundation for shaping a common institution for social security provision to population. The study reveals the nature of economic and social significance of the military retirement system. In the context of the modern stage of military retirement system reform, pension as an economic category is understood as a cash benefit, the right to receive which is established by the government according to the current legislation for citizens who meet certain requirements of the national pension system provision. The research findings also reveal that as a social category, after retirement, the pension acts as a guarantor of economic stability of ex-servicemen and members of their families. The efficiency of the three-tier pension system has been substantiated. The study provides evidence on the existence of a normative legal framework in Ukraine regulating the pension provision to servicemen and their families, the implementation of which however is hampered by the lack of a secure comprehensive system that ensures relevant programs for retired servicemen pension maintenance. Apart from the lack of viable mechanisms for the implementation of ex-servicemen pension plans, Ukraine is currently facing a whole range of internal and external barriers to ensuring decent financial security in military retirement. Among such challenges are the high social risks of the current imbalance between the number of retirees and the number of working-age population. In addition, the replenishment pattern of the Ukrainian national pension system is based on the government subsidies by almost 50%, which in the long run may translate into further increase in the tax burden on business, and as a consequence, will lead to its further shadowing. The study suggests creating a robust regulatory system and an action plan aimed at step-by-step waiver of the solidarity-based military retirement system and shifting to a compulsory two-tier accumulation system of mandatory social contributions through the scheme of deductions from salaries and incomes, thus ensuring a relevant financial support mechanism to facilitate appropriate labor remuneration to ex-servicemen.

Keywords: *pension; pension provision framework for ex-servicemen; pension provision regulation; Pension Fund; disability pension; military pensioners; social standards; social guarantees.*

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**ОКРЕМІ АСПЕКТИ ФОРМУВАННЯ СИСТЕМИ ПЕНСІЙНОГО ЗАБЕЗПЕЧЕННЯ
ВІЙСЬКОВОСЛУЖБОВЦІВ В УКРАЇНІ**

У статті розглянуто історичні аспекти формування системи пенсійного забезпечення військовослужбовців, які являють собою специфічний соціальний інститут, що в сучасних умовах відіграє надзвичайно важливу роль у забезпеченні вирішення питань сфери національної безпеки України. Аналіз історичної тенеми системи пенсійного забезпечення військовослужбовців підтвердив факт того, що заходи з боку держави, спрямовані на створення системи соціального захисту осіб, які виконували військові функції, стали підґрунтям для формування загального інституту соціального забезпечення населення. Розкрито значення економічної та соціальної сутності системи пенсійного забезпечення

військовослужбовців. З'ясовано, що на сучасному етапі реформ системи пенсійного забезпечення військовослужбовців пенсія, як економічна категорія, розуміється як грошова виплата, право отримання якої встановлює держава, згідно з діючим законодавством для громадян, які відповідають певним вимогам системи пенсійного забезпечення. У підсумку проведеного дослідження також доведено, що як соціальна категорія пенсія виступає гарантом економічної стабільності життя військовослужбовців та членів їх сімей після виходу у відставку. Обґрунтовано ефективність трирівневої пенсійної системи. Представлено докази наявності в Україні системи нормативної бази регулювання пенсійного забезпечення військовослужбовців та їх сімей, виконання якого гальмує відсутність безпечної комплексної системи реалізації відповідного пенсійного забезпечення. Водночас, наголошується, що крім відсутності дієвих механізмів реалізації системи пенсійного забезпечення для військовослужбовців, Україна на сучасному етапі має ще й низку внутрішніх та зовнішніх перепон на шляху забезпечення військовослужбовцям гідної фінансової підтримки після виходу у відставку. Такими проблемними питаннями є високі соціальні ризики наявності дисбалансу між кількістю пенсіонерів та кількістю фізичних осіб продуктивного віку. До того ж, фінансова складова вітчизняної пенсійної системи забезпечується дотаціями з Державного бюджету майже на 50 %, що в перспективі може спричинити подальше зростання податкового навантаження на бізнес, і як наслідок, призводитиме до його подальшої мінімізації. Запропоновано створити систему нормативно забезпечених заходів, спрямованих на поетапну відмову від солідарної системи пенсійного забезпечення військовослужбовців та переведення цієї соціальної категорії населення на обов'язкову дворівневу систему накопичення обов'язкових соціальних платежів – через схему відрахувань від зарплати та доходів, з відповідним фінансовим механізмом підтримки необхідного для цього рівня оплати праці.

Ключові слова: пенсія; система пенсійного забезпечення військовослужбовців; законодавство про пенсійне забезпечення; Пенсійний фонд; пенсія по інвалідності; військові пенсіонери; соціальні стандарти; соціальні гарантії.

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ОТДЕЛЬНЫЕ АСПЕКТЫ ФОРМИРОВАНИЯ СИСТЕМЫ ПЕНСИОННОГО
ОБЕСПЕЧЕНИЯ ВОЕННОСЛУЖАЩИХ В УКРАИНЕ**

В статье рассмотрены исторические аспекты формирования системы пенсионного обеспечения военнослужащих, представляющие собой специфический социальный институт, который в современных условиях играет чрезвычайно важную роль в решении вопросов сферы национальной безопасности Украины. Анализ исторического генезиса системы пенсионного обеспечения военнослужащих подтвердил факт того, что принимаемые меры со стороны государства, направленные на создание системы социальной защиты лиц, выполнявших военные функции, стали основой для формирования общего института социального обеспечения населения. Раскрыто значение экономической и социальной сущности системы пенсионного обеспечения военнослужащих. Установлено, что на современном этапе реформ системы пенсионного обеспечения военнослужащих пенсия, как экономическая категория, понимается как денежная выплата, право на получение которой устанавливает государство, согласно действующему законодательству для граждан, которые отвечают определённым требованиям системы пенсионного обеспечения. По результатам проведённого исследования также доказано, что в качестве социальной категории пенсия выступает гарантом экономической стабильности жизни военнослужащих и членов их семей после выхода в отставку. Обоснована эффективность

трёхуровневой пенсионной системы. Представлены доказательства наличия в Украине системы нормативной базы регулирования пенсионного обеспечения военнослужащих и их семей, осуществление которого тормозит отсутствие безопасной комплексной системы реализации соответствующего пенсионного обеспечения. В то же время, отмечается, что помимо отсутствия действенных механизмов реализации системы пенсионного обеспечения для военнослужащих, Украина на современном этапе имеет ещё и ряд внутренних и внешних препятствий на пути обеспечения военнослужащим достойной финансовой поддержки после выхода в отставку. Такими проблемными вопросами являются высокие социальные риски в имеющемся дисбалансе между количеством пенсионеров и количеством физических лиц продуктивного возраста. К тому же, финансовая составляющая отечественной пенсионной системы обеспечивается дотациями из бюджета почти на 50%, что в перспективе может привести к дальнейшему росту налоговой нагрузки на бизнес, и как следствие, приведёт к его дальнейшей теннизации. Предложено создать систему нормативно обеспеченных мер, направленных на поэтапный отказ от солидарной системы пенсионного обеспечения военнослужащих и перевод этой социальной категории населения на обязательную двухуровневую систему накопления обязательных социальных платежей – через схему отчислений от зарплаты и доходов, с соответствующим финансовым механизмом поддержания необходимого для этого уровня оплаты труда.

Ключевые слова: пенсия; система пенсионного обеспечения

Statement of the problem. In its article six, the Constitution of Ukraine secures the social function of the Ukrainian state, and in its article three, it records the social essence thereof. The system of public administration must qualitatively provide for the function of social management. This is especially true in terms of providing social guarantees for servicemen and their families, as stipulated in part five of Article 17 of Section I "General Principles" of the Constitution of Ukraine, which guarantees social protection to citizens of Ukraine, not only to those serving in the Armed Forces of Ukraine and others military formations, but to members of their families, too.

Historical experience shows that the presence of a capable and efficient army is one of the important elements that guarantees independence and territorial integrity. The service persons belong to a specific social institution of the Ukrainian state, playing an important role in modern conditions – ensuring solutions to issues of national security. And this is not just about military actions. The scope of tasks of Ukrainian service persons includes actions to prevent acts of terrorism and pirating, issues of public diplomacy, as well as actions to ensure and keep peace. All this suggests that the breakdown of national interests should include measures to regulate the retirement system for service persons in Ukraine, as one of the important areas of national security, and to ensure the formation of effective directions for further development of pension-related matters in the context of institutional transformations.

Articulation of issue. The rapid pace of social development and financial relations have led to the emergence of such a phenomenon as the System of Pension Protection of population. Gradually, the retirement system is becoming a significant financial component and one of the effective tools to stimulate human capital. The military is an important social institution, having a purpose to protect and ensure the protection of the country and people, i.e. to create security for society. In turn, the state, as a power entity, shall be obliged to ensure the maintenance and preservation of social values by supporting the appropriate high social status of service persons. Thus, in order to ensure the stability and prosperity of the society, it is critically essential to maintain respect for the values that exist in certain social actors, namely the service persons and members of their families. So, in order to ensure effective management of the social welfare benefit

of service persons and their families, the issue of finding solutions to improve the mechanism of pension provision for the military is pending.

The aim of the article is to determine the economic and social subject matter of the retirement system of service persons, to clarify the historical aspects of forming the institutional foundations of the pension provision sector for this category of persons, and to find innovative ways in solving the issues of their decent social welfare benefit.

Analysis of recent publications related to the problem. Such scientists as M. Boiko, A. Bydyk, O. Vyshnevskaya, M. Horna, O. Nasibova, N. Luhovenko, S. Prylypko, I. Chuhunov and others devoted their works to the study of the sphere of pension provision of service persons in Ukraine.

Presentation of the main study. Historically, the retirement system on the territory of Ukraine originated during the feudal society in the XVII–XVIII centuries, when the Ukrainian-Cossack state was part of the Russian and Austrian empires. Under such conditions, the formation of the legislative framework of service persons' retirement system should be considered by analysing the events that took place in the Russian state at that time. Oleksii Mykhailovych made decrees in 1661 and 1663, which regulated state social security of servicemen depending on military merit and caste affiliation. Wounded in the battles were employed in various administrative positions, provided that their state of health allowed them to perform new duties. If nobles and boyar children received injuries in battles, they were given land estates: for severe wounds, they receive 50 desiatinas (*desiatina is a land measure equivalent to 2.7 acres, translator's note*), and light-wounded received 25 desiatinas. Land plots of 25 desiatinas were presented to soldiers, archers, dragoons, and Cossacks. In addition, servicemen with very serious injuries received a lifetime allowance (emoluments). Some military veterans, who could not do without an outsider, were put to and cared for in military almshouses and monasteries. In 1649, "Soborne Ulozhenie" (Council Code) or the Code of Feudal Law of Russia enshrined the right to live in or own a part of the estate that was allocated after the death of the owner to support the widow, children and elderly parents, depending on the cause of death of the breadwinner that happened during the military service [1, p. 98].

Thus, the retirement system of servicemen in that period combined monetary and in-kind components in the form of land allocation, provision of shelters in old age, almshouses, which indicates that the pension provision for servicemen in the XV–XVII centuries was primitive.

Peter I introduced the right to receive a pension, in addition to the military, by artisans and employees who worked in the Navy. Naval officers, who left the service due to health issues or years of service, could be awarded an old-age premium (permanent alimony). In the event of the officer's death, his widow or orphan received maintenance as payments to family members who had less income than that of the deceased breadwinner.

The source of funding for pension benefits was the state treasury. As for the maintenance and support of serfs who had served 25 years and returned home, it was an obligation of the lord. Monasteries had to take care for disabled soldiers. The provisions of the Maritime Statute on Pensions were in force for about 107 years, and in 1728, by decree of Peter II, they extended their effect to widows and orphans of murdered foreign officers who served in the land forces.

Thus, Peter I creates the conditions, under which the monetary form of pension was widely used and, in fact, had a stimulating effect for conscientious service.

In 1758, Empress Elizabeth signed "Regulations on pensions for servicemen of the land forces", under which senior military personnel were not provided with a pension.

In 1764, Catherine II began the formation of special pension capital, of which only interest was sent to pension payments. The condition to acquire the right to receive a pension for naval officers in the amount of half of the salary, depending on the rank, was 32 years of service or 16 military campaigns [2, p. 92]. Special places were created for military disable persons, and pensions

were provided pursuant to special position salaries; 80 thousand roubles were allocated for that every year. Thus, gradually, the basis of the state retirement system formed, transiting from unsystematic measures (benefactors, guardianship, alms) to the regular system of cash benefits from the state.

Tsar Paul I increased the amount of pensions for officers. Oleksandr I regulated the length of service and introduced salary levels to determine pension benefits.

The first Pension Statute was signed on December 6, 1827 by Emperor Mykola I – "Statute on Pensions and One-Time Benefits to State (Military and Civil) Service Persons", which was in force without significant changes until 1912.

Thus, we observe the systematization and arrangement of retirement payments and benefits for servicemen, by providing payments from the state treasury.

It should be noted that during that period, the pension insurance system for civilians began to take shape, which created an opportunity not to overload the state treasury. This had the effect of giving the state an additional opportunity to increase the financial component of military pensions.

With the introduction of a new statute on pensions for servicemen and their families in 1912, pension payments from all departments increased by 7.85 million roubles in 1913, but their share in the structure of state budget expenditures decreased by 0.05 percentage points [3].

By the decree of 14.12.2017, the Soviet government liquidated all existing private and public credit institutions, thus dissolving pension funds. The economy had been nationalized and industrial enterprises had been transferred to the government funding. Their revenues and expenditures were included in the state budget. The previous forms and principles of the pension system were abolished and a fundamentally new financial mechanism of pension provision was initiated, new pension relations arose and began to develop. The development of the retirement system was based on social origin and property status, merits in terms of the revolution, political activity, and position within Soviet-party nomenclature. The priority categories that received pension benefits were the workers, who lost their ability to work, disabled war and labour veteran, and the poor.

The retirement system of service persons of the Soviet Armed Forces and their families began to take shape with the publication of the Decree of the Council of People's Commissars of the RSFSR of January 28, 1918 "On the establishment of the Workers' and Peasants' Red Army on a Voluntary Basis". This decree enshrined the right of servicemen of the Workers' and Peasants' Red Army to receive material support in the event of disability, and the right of members of their families to receive such a support in the event of the loss of a breadwinner. Since 1919, the Decree had applied to all military categories of the population. Gradually, the USSR created a state social security system and a social security fund, which was formed from the following sources: profits of enterprises and organizations in the amount prescribed by law; subsidies from the state budget. Pensions and all types of social security were paid from that fund, as well as benefits for temporarily incapacitated employees and pregnant women. During the Soviet era, pensions were based on the principle of solidarity of generations – able-bodied population supported the unworkable. In 1932, pensions were extended to employees of all sectors of the economy. The retirement age was set at 60 for men and 55 for women.

Since the mid-1980's, changes began to take place in all spheres of life in the USSR. Changes in the pension legislation became necessary. The Law "On pension provision" was adopted in 1990. The key difference of the new law was that the payment of pensions was financed not from the State budget, but from the created new institution – the Pension Fund.

On March 31, 1989, the Council of Ministers of the USSR adopted a special resolution No. 268 "On Pension Provision for Service Persons Who Do Not Have Full Years of Service and Who Are Discharged From the Soviet Army and Navy".

On April 28, 1990, the USSR Law "On Pension Provision for Servicemen" was adopted, which established the conditions, norms and procedures for pension provision for servicemen of the

USSR Armed Forces, troops and bodies of the USSR State Security Committee, internal troops, railway troops and other military formations, senior officers and privates of law enforcement agencies and their families. The 1990 Law improved the social security situation of military personnel, but the rapid changes in the country offset all those legislative initiatives. After the collapse of the Soviet Union, Ukraine began to build its own statehood. On April 9, 1992, the Law of Ukraine "On Pension Provision for Servicemen and Senior Officers and Privates of the Internal Affairs Bodies" was adopted, the name of which was changed in 2006, to "On Pension Provision for Persons Discharged from Military Service and Some Other Persons".

Conclusions. The genesis of the pension system of Ukraine in the framework of social security of service persons can be divided into the following stages:

1. The end of the XXth century – 1917: pension provision for servicemen was carried out at the expense of the state treasury. The general retirement system is based on the insurance system.
2. 1917–1933: pension provision was transformed into social security payments. Pension provision for servicemen was provided from the State Budget of the USSR.
3. 1934–1991: pension provision for servicemen was based on the principles that all citizens have the right to material security in old age. The source of funding was the Pension Fund of Ukraine.
4. 1991–2020: the current stage of formation of the service persons' retirement system. Adoption of the Law "On Pension Provision for Persons Discharged from Military Service and Some Other Persons".

Considering the approaches to the disclosure of the subject matter of the pension provision for service persons, it is necessary to determine the absence of significant differences at the time of outlining the main features of such an economic category as "pension". Given the current processes of reforms in the retirement system, the pension can be considered as a cash benefit granted in accordance with state rules to citizens, who have reached the statutory retirement age or who have acquired special length of service (years of service), or who have become disabled, or lost a breadwinner, at the expense of funds allocated for these purposes from the state budget, the pension fund, the accumulative pension fund and the non-state retirement system. All developed countries of the world apply a comprehensive approach in the sphere of military pensions, which includes the military pension itself, a pension under the social insurance program, and personal contributions of service persons to personalized pension accounts.

In Ukraine, the introduction of a three-level pension system began in 2004. The subject matter of the announced pension reform was the transition to a three-level pension system. Instead, only the solidarity system of compulsory state pension insurance is in force so far, and the share of non-state pension provision in Ukraine is only 0.03%. The accumulative system of compulsory state pension insurance is completely absent; although it was assumed that it would be introduced in 2012, and 7% of the employee's salary would be directed to the personal accounts of citizens. These funds had to become an investment fund of the Ukrainian economy, and the income from investments had to increase the amount of future pension payments. However, for a long time, government officials did not dare to launch a pension reform, which they themselves announced, assuring citizens that the accumulative system of compulsory state pension insurance would further burden an employer and lead to economic collapse.

At the same time, in most countries of the world, the share of the second level in the pension provision of citizens is from 13 to 40% of the pension payments.

At the present stage, Ukraine has a basic law that allows creating a sustainable system of pension provision for service persons, but the legislation lacks a secure comprehensive system for the implementation of this pension provision. The assessment of the social situation in Ukraine shows that social risks have reached a scale that may pose a real threat to national security. It is possible to minimize or eliminate the risks associated with the loss of livelihoods, i.e. social risks of

retirement, and to ensure the exercise of the right of every citizen to social protection in old age, through the effective functioning of the financial mechanism of the retirement system. It is impossible to commence the introduction of the accumulative system for the entire population due to the weak development of small and medium-sized businesses, a drop in the GDP, underfunding of the state budget, and a huge burden on the Pension Fund. Insurance principles, which were laid down from the very beginning in the formula for determining the amount of pensions, do not work systematically. In addition, the increase in pensions in Ukraine is not a consequence of economic growth, but a result of populism. In our opinion, in the current situation, the effective measures will be those aimed at phasing out the solidarity system and the transition to a system of the obligatory social payments with the simultaneous introduction of an obligatory system of two-level accumulation: through deductions from wages and incomes, and creating conditions for the market of non-state pension savings funds.

The article considers the historical aspects of the formation of the retirement system of service persons, which are a specific social institution that plays an important role in modern conditions – ensuring solutions to issues of national security. The analysis of the historical genesis of the service persons' retirement system confirms the fact that historically, measures taken by the state to create a system of social.

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